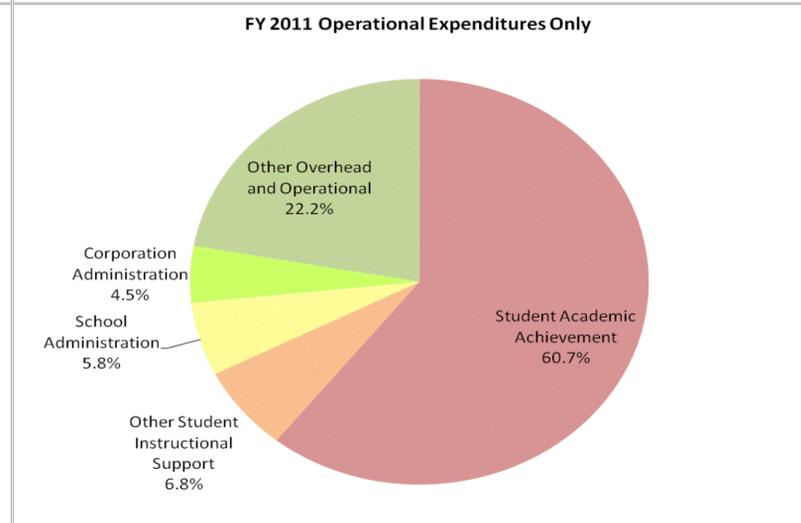
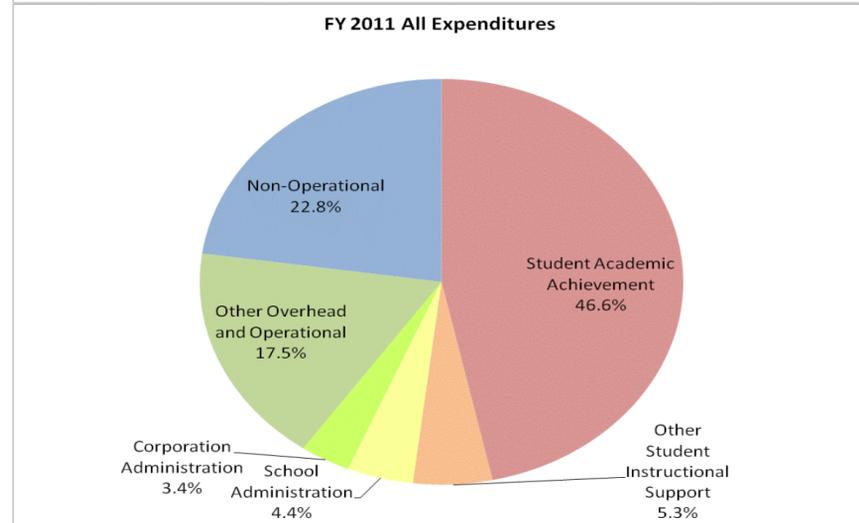
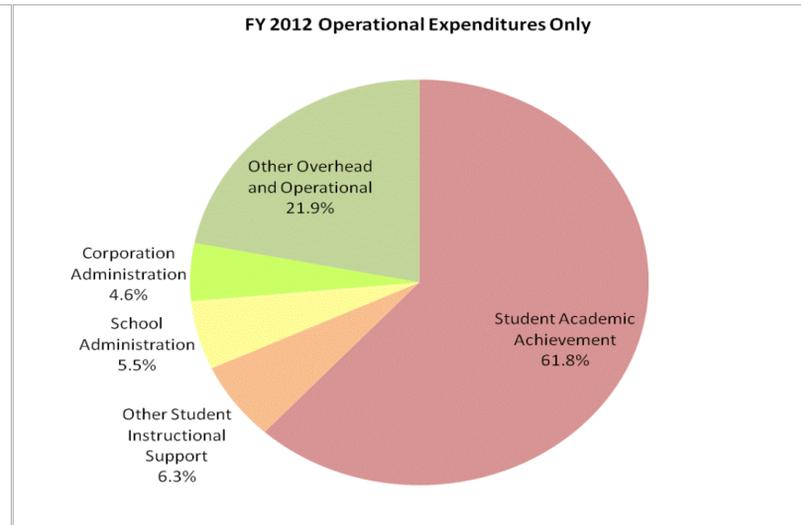
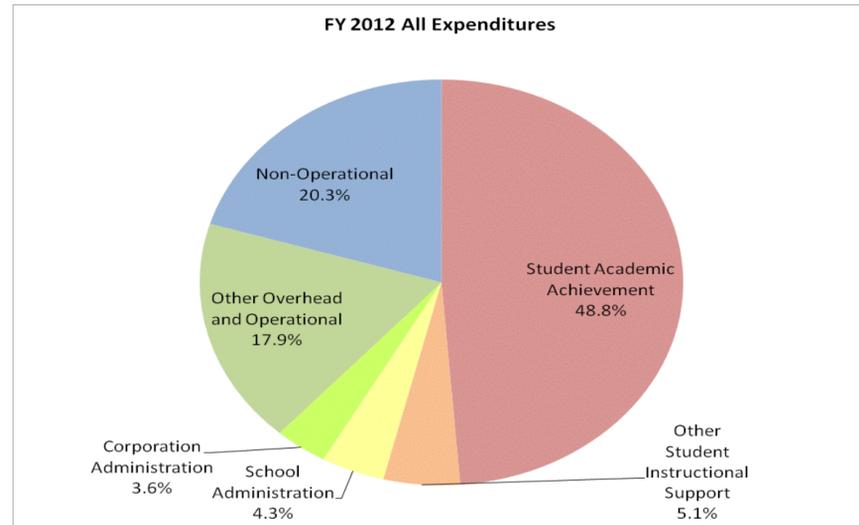


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Warsaw Community Schools (4415)**

Warsaw Community Schools (4415)

| Student Instructional Category | FY06 % of Total | | FY09 % of Total | | FY11 % of Total | | FY12 % of Total | |
|--------------------------------|---------------------|-------|---------------------|-------|---------------------|-------|---------------------|-------|
| | FY 2006 | Exp | FY 2009 | Exp | FY 2011 | Exp | FY 2012 | Exp |
| Student Academic Achievement | \$31,816,065 | 54.2% | \$33,659,874 | 49.6% | \$34,094,538 | 46.6% | \$36,407,126 | 48.8% |
| Student Instructional Support | \$5,671,115 | 9.7% | \$6,530,672 | 9.6% | \$7,105,556 | 9.7% | \$6,999,218 | 9.4% |
| Overhead and Operational | \$11,013,763 | 18.8% | \$14,809,142 | 21.8% | \$15,309,771 | 20.9% | \$16,073,722 | 21.5% |
| Nonoperational | \$10,186,850 | 17.4% | \$12,884,886 | 19.0% | \$16,654,315 | 22.8% | \$15,187,634 | 20.3% |
| Grand Total | \$58,687,793 | | \$67,884,574 | | \$73,164,181 | | \$74,667,700 | |

| | FY 2006 | FY 2009 | FY 2011 | FY 2012 |
|---|---------|---------|---------|---------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 63.9% | 59.2% | 56.3% | 58.1% |



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Warsaw Community Schools (4415)**

| Student Instructional Category | Account | FY 2006 | FY 2009 | FY 2011 | FY 2012 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|---|---|---------------------|---------------------|---------------------|---------------------|--------------------------|--------------------------|--------------------------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$0 | \$0 | \$1,321,149 | | | |
| | 11100 Regular Programs; Elementary | \$9,766,939 | \$13,262,129 | \$13,876,221 | \$12,892,603 | 32% | -3% | -7% |
| | 11200 Regular Programs; Middle/Junior High | \$2,747,861 | \$3,929,778 | \$3,758,319 | \$3,648,997 | 33% | -7% | -3% |
| | 11300 Regular Programs; High School | \$4,424,095 | \$6,340,128 | \$6,625,065 | \$6,941,848 | 57% | 9% | 5% |
| | 11420 Vocational Education; Agriculture B | \$84,713 | \$118,187 | \$119,131 | \$141,964 | 68% | 20% | 19% |
| | 11430 Vocational Education; Distributive Education | \$1,859 | \$5,247 | \$4,196 | \$3,385 | 82% | -35% | -19% |
| | 11450 Vocational Education; Consumer and Homemaking | \$466,334 | \$541,604 | \$646,310 | \$633,818 | 36% | 17% | -2% |
| | 11470 Vocational Education; Business Education | \$414,271 | \$403,337 | \$286,566 | \$302,798 | -27% | -25% | 6% |
| | 11480 Vocational Education; Industrial Education A | \$127,211 | \$160,523 | \$175,635 | \$183,412 | 44% | 14% | 4% |
| | 11510 Vocational Education; Cooperative Education | \$121,474 | \$198,766 | \$113,311 | \$126,377 | 4% | -36% | 12% |
| | 11590 Other Vocational Education Programs | \$5,902 | \$6,653 | \$6,673 | \$9,611 | 63% | 44% | 44% |
| | 12110 Gifted And Talented; Gifted and Talented | \$135,476 | \$222,768 | \$171,288 | \$189,589 | 40% | -15% | 11% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$192,218 | \$200,987 | \$182,030 | \$172,508 | -10% | -14% | -5% |
| | 12220 Mental Disabilities; Moderate Mental Disabilities | \$165,721 | \$322,881 | \$388,222 | \$324,051 | 96% | 0% | -17% |
| | 12230 Mental Disabilities; Severe Mental Disabilities | \$3,113 | \$4,465 | \$5,784 | \$5,812 | 87% | 30% | 0% |
| | 12310 Physical Impairment; Orthopedic Impairment | \$50,759 | \$1,437 | \$0 | \$0 | -100% | -100% | |
| | 12320 Physical Impairment; Multiple Disabilities | \$89,512 | \$109,196 | \$117,539 | \$160,893 | 80% | 47% | 37% |
| | 12330 Physical Impairment; Visual Impairment | \$63,326 | \$44,037 | \$82,948 | \$84,195 | 33% | 91% | 2% |
| | 12340 Physical Impairment; Hearing Impairment | \$76,213 | \$118,215 | \$256,482 | \$266,367 | 250% | 125% | 4% |
| | 12350 Physical Impairment; Homebound | \$25,816 | \$24,386 | \$33,144 | \$18,962 | -27% | -22% | -43% |
| | 12410 Emotional Disabilities; Emotional Disabilities; Full Time | \$235,150 | \$426,323 | \$471,107 | \$506,928 | 116% | 19% | 8% |
| | 12420 Emotional Disabilities; Emotional Disabilities; All Others | \$0 | \$13,016 | \$58,105 | \$25,440 | | 95% | -56% |
| | 12510 Culturally Different; Communication Disorders | \$24,730 | \$22,495 | \$26,460 | \$48,848 | 98% | 117% | 85% |
| | 12520 Culturally Different; Compensatory | \$164,322 | \$582,740 | \$400,485 | \$143,172 | -13% | -75% | -64% |
| | 12610 Learning Disability | \$21,856 | \$0 | \$25,121 | \$55,270 | 153% | | 120% |
| | 12810 Special Education Preschool | \$202,443 | \$283,494 | \$303,101 | \$291,205 | 44% | 3% | -4% |
| | 12900 Other Special Programs | \$1,473,166 | \$2,601,852 | \$2,428,671 | \$2,371,827 | 61% | -9% | -2% |
| | 13100 Adult/Continuing Education Programs; Adult Basic Education | \$188,846 | \$155,527 | \$302,031 | \$308,860 | 64% | 99% | 2% |
| | 13600 Adult/Continuing Education Programs; Special Interest Programs | \$0 | \$0 | \$0 | \$2,000 | | | |
| | 13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program | \$848 | \$402 | \$0 | \$10,081 | > 500% | > 500% | |
| | 14100 Summer School Programs; Elementary | \$184,137 | \$303,712 | \$274,842 | \$238,728 | 30% | -21% | -13% |
| | 14200 Summer School Programs; Middle/Junior High School | \$0 | \$0 | \$5,460 | \$18,680 | | | 242% |
| | 14300 Summer School Programs; High School | \$172,919 | \$241,420 | \$262,507 | \$227,334 | 31% | -6% | -13% |
| | 16200 Preventive Remediation | \$178,393 | \$236,236 | \$141,339 | \$137,868 | -23% | -42% | -2% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa | \$0 | \$0 | \$0 | \$4,320 | | | |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specic | \$0 | \$0 | \$0 | \$1,209,302 | | | |
| | 22110 Improvement of Instruction; Service Area Direction | \$252,457 | \$339,170 | \$393,270 | \$290,102 | 15% | -14% | -26% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$92,298 | \$51,566 | \$67,790 | \$83,495 | -10% | 62% | 23% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$108,181 | \$240,516 | \$372,968 | \$529,244 | 389% | 120% | 42% |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$12,700 | \$31,972 | \$12,773 | \$3,570 | -72% | -89% | -72% |
| | 22210 Library/Media Services; Service Area Direction | \$31,684 | \$54,697 | \$58,150 | \$59,374 | 87% | 9% | 2% |
| | 22220 Library/Media Services; School Library | \$520,145 | \$638,625 | \$612,951 | \$649,831 | 25% | 2% | 6% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$181,960 | \$65,561 | \$47,524 | \$44,610 | -75% | -32% | -6% |
| | 22350 Instruction, Related Technology; Systems Operations | \$0 | \$0 | \$40,280 | \$26,035 | | | -35% |
| | 22360 Instruction, Related Technology; Network Support | \$542,779 | \$0 | \$0 | \$0 | -100% | | |
| | 22380 Instruction, Related Technology; Professional Development for Instruction, Focused Te | \$0 | \$0 | \$25,240 | \$982 | | | -96% |
| | 22900 Other Support Service, Instructional Staff | \$0 | \$168 | \$69,211 | \$71,201 | | > 500% | 3% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$787,878 | \$1,355,657 | \$846,285 | \$1,620,482 | 106% | 20% | 91% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$681,146 | \$0 | \$0 | \$0 | | | |
| Student Academic Achievement Total | | \$25,020,853 | \$33,659,874 | \$34,094,538 | \$36,407,126 | 46% | 8% | 7% |
| Student Instructional Support | | | | | | | | |
| | 21120 Attendance and Social Work Services; Attendance Services | \$51,009 | \$114,050 | \$60,127 | \$114,375 | 124% | 0% | 90% |
| | 21140 Attendance and Social Work Services; Pupil Accounting | \$3,573 | \$39,290 | \$36,596 | \$49,541 | > 500% | 26% | 35% |
| | 21220 Guidance Services; Counseling Services | \$599,925 | \$855,338 | \$923,104 | \$873,883 | 46% | 2% | -5% |
| | 21290 Guidance Services; Other Guidance Services | \$0 | \$6,303 | \$0 | \$0 | | -100% | |
| | 21310 Health Services; Service Area Direction | \$49,282 | \$59,961 | \$16,864 | \$63,720 | 29% | 6% | 278% |
| | 21340 Health Services; Nurse Services | \$307,492 | \$477,902 | \$570,106 | \$593,540 | 93% | 24% | 4% |

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Warsaw Community Schools (4415)**

| Student Instructional Category | Account | FY 2006 | FY 2009 | FY 2011 | FY 2012 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--|---|--------------------|---------------------|---------------------|---------------------|--------------------------|--------------------------|--------------------------------|
| | 21390 Health Services; Other Health Services | \$221,156 | \$330,948 | \$342,820 | \$361,337 | 63% | 9% | 5% |
| | 21420 Psychological Testing | \$242,616 | \$289,828 | \$244,650 | \$238,753 | -2% | -18% | -2% |
| | 21490 Other Psychological Services | \$0 | \$0 | \$161,320 | \$5,037 | | | -97% |
| | 21520 Speech Pathology and Audiology Services; Speech Pathology Services | \$327,564 | \$540,753 | \$594,218 | \$570,836 | 74% | 6% | -4% |
| | 21530 Speech Pathology and Audiology Services; Audiology Services | \$8,339 | \$14,650 | \$2,678 | \$3,903 | -53% | -73% | 46% |
| | 21610 Occupational Therapy, Related Services; Service Area Direction | \$0 | \$20,661 | \$263,964 | \$255,033 | | > 500% | -3% |
| | 21720 Physical Therapy Services; Physical Therapy Services | \$0 | \$0 | \$0 | \$321 | | | |
| | 21810 Special Education Administration; Service Area Direction | \$355,154 | \$541,331 | \$462,261 | \$467,326 | 32% | -14% | 1% |
| | 21890 Special Education Administration; Other Special Education Administration | \$0 | \$122,395 | \$119,388 | \$115,467 | | -6% | -3% |
| | 21990 Other Support Services, Students; Other Student Services | \$0 | \$68,195 | \$79,030 | \$109,519 | | 61% | 39% |
| | 24100 Office of The Principal | \$2,247,189 | \$3,049,067 | \$3,228,430 | \$3,176,626 | 41% | 4% | -2% |
| Student Instructional Support Total | | \$4,413,299 | \$6,530,672 | \$7,105,556 | \$6,999,218 | 59% | 7% | -1% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$28,170 | \$35,895 | \$36,460 | \$43,272 | 54% | 21% | 19% |
| | 23150 Board of Education; Legal Services | \$22,327 | \$34,778 | \$14,839 | \$35,452 | 59% | 2% | 139% |
| | 23160 Board of Education; Promotion Expenses | \$2,722 | \$8,902 | \$5,135 | \$11,657 | 328% | 31% | 127% |
| | 23190 Board of Education; Other Governing Body Services | \$11,959 | \$9,881 | \$9,249 | \$14,593 | 22% | 48% | 58% |
| | 23210 Executive Administration; Office of The Superintendent | \$256,808 | \$497,908 | \$453,525 | \$480,621 | 87% | -3% | 6% |
| | 23220 Executive Administration; Community Relations | \$22,602 | \$44,734 | \$47,569 | \$49,730 | 120% | 11% | 5% |
| | 23290 Executive Administration; Other Executive Administration Services | \$0 | \$0 | \$293,157 | \$416,000 | | | 42% |
| | 25110 Fiscal Services; Office of The Business Manager | \$157,588 | \$251,516 | \$278,613 | \$320,667 | 103% | 27% | 15% |
| | 25120 Fiscal Services; Service Area Direction | \$58,861 | \$73,402 | \$76,673 | \$76,925 | 31% | 5% | 0% |
| | 25140 Fiscal Services; Receiving and Disbursing Funds | \$29,380 | \$49,822 | \$51,865 | \$45,468 | 55% | -9% | -12% |
| | 25150 Fiscal Services; Payroll Services | \$129,446 | \$245,590 | \$209,342 | \$231,974 | 79% | -6% | 11% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$3,545 | \$10,569 | \$8,241 | \$7,907 | 123% | -25% | -4% |
| | 25192 Other Fiscal Services; Petty Cash | \$150 | \$0 | \$0 | \$0 | -100% | | |
| | 25196 Other Fiscal Services; Cash Change | \$475 | \$475 | \$475 | \$475 | 0% | 0% | 0% |
| | 25199 Other Fiscal Services; Other | \$159 | \$42 | \$69 | \$11 | -93% | -75% | -85% |
| | 25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing | \$27,328 | \$36,950 | \$37,789 | \$37,423 | 37% | 1% | -1% |
| | 25740 Personnel Services; Noninstructional Personnel Training | \$0 | \$2,680 | \$1,925 | \$1,125 | | -58% | -42% |
| | 25750 Personnel Services; Health Services | \$16,460 | \$629 | \$37,138 | \$5,394 | -67% | > 500% | -85% |
| | 25850 Administrative Technology Services; Network Support | \$0 | \$881,532 | \$925,843 | \$892,566 | | 1% | -4% |
| | 25890 Other Technology Services | \$989 | \$0 | \$0 | \$0 | -100% | | |
| | 25920 Ditch Assessments | \$129 | \$467 | \$105 | \$86 | -34% | -82% | -19% |
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$130,047 | \$176,130 | \$188,429 | \$191,337 | 47% | 9% | 2% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$4,027,839 | \$5,195,202 | \$5,227,221 | \$5,258,562 | 31% | 1% | 1% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$611,860 | \$969,756 | \$1,383,505 | \$1,447,460 | 137% | 49% | 5% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$332 | \$0 | \$0 | \$0 | | | |
| | 26600 Operation and Maintenance of Plant Services; Security Services | \$28,866 | \$0 | \$0 | \$0 | -100% | | |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$216,114 | \$365,836 | \$377,367 | \$385,508 | 78% | 5% | 2% |
| | 27010 Student Transportation; Service Area Direction | \$142,844 | \$354,128 | \$291,256 | \$311,318 | 118% | -12% | 7% |
| | 27100 Student Transportation; Vehicle Operation | \$1,031,820 | \$1,268,121 | \$1,267,952 | \$1,274,818 | 24% | 1% | 1% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$642,433 | \$845,936 | \$852,813 | \$961,207 | 50% | 14% | 13% |
| | 27400 Student Transportation; Purchase of School Buses | \$146,506 | \$592,560 | \$399,674 | \$489,175 | 234% | -17% | 22% |
| | 27500 Student Transportation; Insurance on Buses | \$84,584 | \$71,754 | \$70,116 | \$67,258 | -20% | -6% | -4% |
| | 27700 Student Transportation; Contracted Transportation Services | \$1,349 | \$6,281 | \$3,189 | \$12,750 | > 500% | 103% | 300% |
| | 31100 Food Services Operations; Service Area Direction | \$103,409 | \$206,840 | \$211,917 | \$239,668 | 132% | 16% | 13% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$1,778,975 | \$2,551,561 | \$2,548,321 | \$2,763,317 | 55% | 8% | 8% |
| | 31300 Food Services Operations; Food Delivery | \$0 | \$19,265 | \$0 | \$0 | | -100% | |
| Overhead and Operational Total | | \$9,716,072 | \$14,809,142 | \$15,309,771 | \$16,073,722 | 65% | 9% | 5% |
| Nonoperational | | | | | | | | |
| | 33100 Community Service Operations; Direction of Community Services | \$14,940 | \$4,717 | \$6,162 | \$7,545 | -50% | 60% | 22% |
| | 33400 Athletic Coaches | \$297,009 | \$386,417 | \$392,147 | \$368,449 | 24% | -5% | -6% |
| | 33910 High School Band Uniforms | \$0 | \$0 | \$39,200 | \$0 | | | -100% |
| | 33990 Other Community Services; Other | \$0 | \$1,822 | \$0 | \$0 | | -100% | |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$69,315 | \$157,883 | \$386,508 | \$190,633 | 175% | 21% | -51% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$194,560 | \$78,959 | \$52,835 | \$146,103 | -25% | 85% | 177% |
| | 45100 Building Acquisition, Construction and Improvements | \$2,300,195 | \$3,138,423 | \$3,069,032 | \$3,871,817 | 68% | 23% | 26% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Warsaw Community Schools (4415)

| Student Instructional Category | Account | FY 2006 | FY 2009 | FY 2011 | FY 2012 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--------------------------------|--|---------------------|---------------------|---------------------|---------------------|--------------------------|--------------------------|--------------------------------|
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$0 | \$182,760 | \$365,520 | \$365,520 | | 100% | 0% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$18,000 | \$15,900 | \$15,350 | \$20,750 | 15% | 31% | 35% |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$0 | \$0 | \$631,977 | \$280,223 | | | -56% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$2,265,906 | \$2,049,493 | \$1,959,355 | \$1,653,837 | -27% | -19% | -16% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$289,988 | \$0 | \$22,535 | \$0 | -100% | | -100% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$310,000 | \$335,000 | \$759,000 | \$855,000 | 176% | 155% | 13% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$235,081 | \$208,159 | \$213,088 | \$196,757 | -16% | -5% | -8% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$113,467 | \$121,354 | \$5,607 | \$0 | -100% | -100% | -100% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$3,996,000 | \$6,204,000 | \$8,736,000 | \$7,231,000 | 81% | 17% | -17% |
| Nonoperational Total | | \$10,104,460 | \$12,884,886 | \$16,654,315 | \$15,187,634 | 50% | 18% | -9% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$269,557 | \$0 | \$0 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$2,306,792 | \$0 | \$0 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$242,181 | \$0 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$6,530,355 | \$0 | \$0 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$12,246 | \$0 | \$0 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$71,977 | \$0 | \$0 | \$0 | | | |
| Prorated By Fund Total | | \$9,433,109 | \$0 | \$0 | \$0 | | | |